Docket No : 64614US(70904)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mitsuko KOSAKA

Application No: 10/559,783

Filed: December 8, 2005

For: METHOD FOR PRODUCING TISSUE CELLS FROM PLURIPOTENT STEM

CELLS DERIVED FROM IRIS PIGMENTED EPITHELIAL CELLS OF ANIMAL, AND TISSUE CELLS OBTAINED BY METHOD

Confirmation No.: 1080

Art Unit: 1649

Examiner: Aditi DUTT

AMENDMENT AND RESPONSE

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicant is in receipt of an Office Communication mailed on March 13, 2007 (the "Office Action") for the above-referenced application.

INTRODUCTORY COMMENTS

Amendments to the Specification begin on page 2 of this paper

Amendments to the Claims begin on page 4 of this paper.

Remarks/Arguments begin on page 7 of this paper